IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.38931 of 2024
and
W.M.P. Nos.42154 and 42158 of 2024

Shingar Limited
Rep by National Business Manager
Mr S Sivakumar, No.1, Ground Floor,
Rajeev Nagar, Perungudi, Chennai- 096.

Petitioner(s)

Vs

The Assistant Commissioner (ST)
Shollinganallur Assessment Circle,
The Integrated Building for Commercial Taxes and
Registration Department (South Tower) Nandanam,
Chennai- 035.

Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records relating to the Order bearing Reference Number ZD330424149393H dated 18.04.2024, passed by the Assistant Commissioner (ST), the Respondent herein, to quash the same and pass.

For Petitioner(s) : Mr.Shiva Kumar G

For Respondent(s) : Ms.Amrita Dinakaran
Government Advocate

ORDER

The present writ petition is listed today under the caption "for pronouncing" along with the batch of writ petitions in W.P.Nos.33562 of 2024 viz., Section 169 of GST batch.

2. It was submitted by the learned counsel for petitioner that the notice in the present writ petition suffers from another infirmity viz., notice dated 28.12.2023 was not signed either digitally or manually, thus the impugned order made pursuant thereto cannot be sustained .

3. In response, learned Government Advocate for respondent would submit that Section 160 of Goods and Service Tax Act, 2017, provides that no assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings done, accepted, made, issued, initiated, or purported to have been done, accepted, made, issued, initiated in pursuance of any of the provisions of this Act shall be invalid or deemed to be invalid merely by reason of any mistake, defect or omission therein, if such assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings are in substance and effect in conformity with or

according to the intents, purposes and requirements of this Act or any existing law.

4. The learned counsel for respondent would then submit that a fresh notice would be issued provided the petitioner agrees/consents not to raise the question of limitation. The learned counsel for petitioner would submit that issue of limitation would not be raised if a fresh notice is issued.

5. It is made clear that the question whether as to failure to sign the order digitally or manually, would render it invalid or the authorities could resort to Section 160 of GST Act, is left open.

6. Learned counsel for petitioner would also submit that though he does not question the validity of service by uploading in the common portal even in respect of the dealers whose registration is cancelled, would request that the petitioners be served by way of e-mail, to which the learned Government Advocate for respondent would submit the notice would be sent to registered Email Id of the petitioner and that this may not be treated as a precedent.

7. The same is recorded. This Court is inclined to direct the respondent to issue a fresh notice within a period of 4 weeks from the date of receipt of a copy of this order by sending it to the registered Email Id of the petitioner. In response the petitioner shall submit its objections, if any, within a period of 4 weeks from the date of receipt of such notice. The respondent shall thereafter proceed to complete the assessment taking into account objections, if any, filed after affording the petitioner a reasonable opportunity of hearing. It is made clear that the above order is made on the basis of consent of both sides and no question of law is decided nor is this order to be treated as a precedent.

8. Accordingly, the writ petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

09.04.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
mka

To:
The Assistant Commissioner (ST)
Shollinganallur Assessment Circle,
The Integrated Building for Commercial Taxes
and Registration Department (South Tower)
Nandanam, Chennai- 035.

MOHAMMED SHAFFIQ, J.

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W.P. No.38931 of 2024

09.04.2025